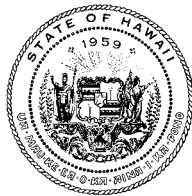


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GOVERNOR

JAMES R. AIONA, JR.
LT. GOVERNOR



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SENATE COMMITTEE ON ECONOMIC DEVELOPMENT & TECHNOLOGY

TESTIMONY REGARDING GM 422

**SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE SMALL
BUSINESS REGULATORY REVIEW BOARD, GUBERNATORIAL NOMINEE,
CHARLES K. H. AU, FOR A TERM TO EXPIRE 6-30-2013.**

TESTIFIER: KURT KAWAFUCHI, DIRECTOR OF TAXATION (OR DESIGNEE)

DATE: MARCH 18, 2009

TIME: 1:15PM

ROOM: 016

The Department of Taxation (Department) **supports** the nomination of Mr. Au to the Small Business Regulatory Review Board.

Mr. Au is a partner in the public accounting firm Erwin, Cabrinha & Au, LLP, where he provides tax and accounting services. Mr. Au has served on the Small Business Regulatory Review Board since 2005. As a small business owner himself, he can relate to the important regulatory issues that confront small business and utilize his experience to ensure that administrative rules are crafted such that small businesses can function and operate without unnecessary governmental burdens.

Mr. Au's tax experience has been very helpful with the Department's appearances before the Small Business Regulatory Review Board. During the 2006 preparation of the County Surcharge tax sourcing rules, Mr. Au was instrumental in assisting the Department's vetting and analysis of the administrative rules project. Having professional, learned, and dedicated volunteers like Mr. Au on the Small Business Regulatory Review Board is a great benefit to the small business community and the government.

The Department supports Mr. Au's nomination for reappointment to the Small Business Regulatory Review Board and respectfully requests the Senate's favorable confirmation.